

EXHIBIT YY

SIDETRACKS

Rumors: Some True, Some...?

STAFF RUMOR MONGERS



Some things change. Some things don't. One that has is the pecking order in snowmobile dominance. Ski-Doo again has become no. 1 in overall sales, a position that it surrendered to Arctic Cat more than 20 years ago.

Then, when the old Arctic Enterprises failed in the early 1980s, Yamaha was on hand to be the no. 1 sled maker, a position it held until Polaris surged to the sales leadership just over a decade ago. As we enter the 2004 model season, Polaris has relinquished its lead to Ski-Doo.

But, Ski-Doo's leadership position, while definitely earned, may be brief. Consider that this past season was an abysmal snow year in the heart of the sport. Michigan, Minnesota and Wisconsin—the Big Three of snowmobile salesdom—had one of their worst ever snow years. These three states account for more than half of the annual sled sales. Sled sales in these areas were as rare as snowfall. One big Michigan dealer told AmSnow that he probably retailed only 11

percent of his normal sales total last season.

What we're saying is this: Ski-Doo gained market share in a very down market, which is very good. Those gains came in areas where there was snow—Eastern U.S. and Canada—where Ski-Doo is historically strong. In the U.S. Midwest, where Polaris and Arctic Cat are extremely strong and stronger than Ski-Doo, no one sold much of anything. In addition, for the past two seasons, Polaris has been playing with sleds that aren't the newest and most exciting from a sales perspective. With the REV, Ski-Doo was able to rev up sales, which primarily came at the expense of Polaris. With the poor snow seasons, the sled market has shrunk and sled makers

are stealing sales from each other, not expanding a growing market as happens in consecutive years of good snow winters.

Credit Ski-Doo for its hard work, but we suspect the battle will tighten up substantially when Polaris starts announcing its 2005 product line. While the pioneering Minnesota snowmobile maker is tight-lipped about what's to come, there are hints throughout the other product lines of ATVs, PWCs, boats and new Vegas bikes as to the quality level to expect.

We are extremely optimistic about Polaris' new lineup. Based on what we've seen in the Polaris ATP all-terrain pickup, we expect quality will be Honda-like. Polaris' new products are incredibly well done when you consider where this company was a mere five years ago. Fit and finish, attention to details, ergonomics, technology... it's all there. And it's not just public relations. Polaris obviously has invested big bucks in its plants and training.

When you visit the Polaris plants of the 2000-era, you are stepping into a

factory setting with the same goals as Honda's

Marysville, Ohio, Gold Wing plant—excellence.

Quality aside, we expect Polaris will have some sparkling treats for us snowmobile fans as it celebrates its 50th anniversary. We may knock some of the "old" Polaris products this year, but we won't be surprised if we are applauding 2005 Polaris models and features in next year's "Bests" section of our annual Buyers Guide. In fact, we will be bitterly disappointed if Polaris snowmobiles for 2005 don't knock our Sorrels off!

Enough said about Polaris. How about Arctic Cat? Have you noticed how Cat's lineup has totally changed over the past couple of seasons? There's some pretty exciting products in the lineup. The go-fast crowd has to love the "F" Series and offshoots like the Sabercat.

Where Ski-Doo rolled the dice on its REV chassis—and has won the gamble by the way Arctic stepped up to make the best "conventional" chassis in the business. That rear suspension is as smooth and supple as anything you're going to find in a "butt back" setup. Don't forget that not too long ago Cat was the "odd" sled with wishbone front suspensions. Who's the odd guy now? Does that say that Cat had a better idea all along?

Can we all say, "First production turbocharged snowmobile?" Cat had it. You have to try it to believe it. Our personal fave is the T660 turbo touring. It has all the benefits of a four stroke in sound reduction, odor-free running and fuel economy. Two-up touring now has the power to keep you happy. It's not the same power feel of Yamaha's RX-1, but it is ample and linear enough to make you smile over the course of a 200-mile tour.

And, we couldn't believe the smoothness that the new Cat drive system brought to the ZR 900 Super Cat. Like that big bore twin wasn't strong and fast enough? Now it shifts smoother, stops better and is even more responsive to the throttle!

Enough said about Arctic Cat, too. How about Yamaha? In our estimation, the addition of the longer track to the RX-1, in the guise of the Warrior, is a very positive move. With its 140-horsepower and very stout power band, the RX-1 has very

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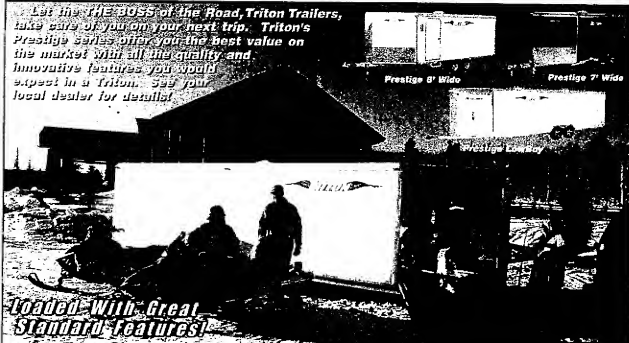
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little trouble spinning the track, even above double nickels. With our long term test, it was noticed right away that you needed to plan on some immediate engine braking when setting up for a turn on the RX-1 sleds. The first few times we got a little surprise as the engine backslipped, effectively braking the track and giving a bit more cornering action as we unweighed the track going into a turn. Yes, you get used to it, but the longer track of the Warrior adds a little extra bite and traction under all conditions, including cornering. It also helps with the overall ride as added length tends to bridge some of the bumps.

One of the best values in all of snowmobiling will come from Yamaha's lineup. The new Viper 600 ... er, sorry, we mean Venom, is a very nice value. Think of this as a 600 Viper with the triple cylinder snarl that only three cylinder engines can provide. It is a welcome addition to the Yamaha line and a great replacement for the older two cylinder 600cc SX.

What to expect from Yamaha for 2005? Frankly, we thought we'd see a two-up RX-1 cruiser this year. Next year then?

Maybe another four stroke model to complement the RX-1 and Warrior. Is a full blown sled in Yamaha's future? That would surprise us a bit.

Enough said about Yamaha. How about the sales leader? We really didn't expect Ski-Doo to make the total commitment to the REV that it did this season. We figured it to evolve a bit more slowly. After spending a good amount of time with the MXZ X, we are glad that the REV progressed as quickly as it did.

We are real fans of the semi-direct injection system used in the new 600cc Rotax twin and last year's introductory 800cc twin. So too is engineering guru Olav Aasen who we invited along this past test session to give his inputs on the latest sled trends. Ski-Doo and Rotax are demonstrating that you can get lowered emissions, improved fuel efficiency and lowered sound levels with two stroke engines. The two SDI engines used in the



TURN UP THE HEAT

The REV is arguably the hottest sled on the snow, and Sportech offers the largest selection of custom accessories designed to wick it up even more. Our exclusive line of Cobra flyscreen windshields and fairing-mounted replacement windshields not only make a distinct styling statement, but offer huge improvements in aerodynamics and wind protection. Our Holeshot Skidplates and Speedguard Handguards provide colorful, unbeatable protection from the elements.



REV MXZ and GSX models are spot on for throttle response. They are as nifty as Cat's electronic fuel injection equipped models.

These engines are all crisp runners and, unless you are an inveterate carb tinkerer, this is the way to go. Winters are short. Ride in January. Tinker in July! While we're not opposed to the twin-tracked Elite, we're not sure that we totally understand the need for it right now. Yes, we can see it as a big plus in places like

West Yellowstone as a rental option. And, there will be the occasional "gotta have it" buyer with lots of cash. Beyond that?

This is not to say that the side-by-side Elite isn't an absolute blast to drive. With its 130-horsepower four stroke Sea-Doo based engine, it can get you to 100 kph in a hurry. The binders are OK, but with this sled's heft and rolling friction, merely backing off the throttle is really all you'll need to do to regain control.

When we first drove the Elite it had yet to have a sway bar installed, and body roll was extremely noticeable. At our western

photo shoot, the bar was installed and the roll was reduced a lot. But, if you don't believe in your abilities and aren't confident that the sled won't roll over going into the first hard turn, then the Elite could seem a bit frightening. At least that is what passengers said when riding with our editor.

With four strokes and SDI two strokes, Ski-Doo has options for its buyers. With the REV, it's going to take an equal or better sled from Polaris to steal back buyers it lost last season. One thing we will say about the REV chassis, is that it puts

F-U-N back into riding a snowmobile!



Word from the steep and deep snow country is that Polaris' 800 Vertical

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HASTINGS' 500

by Kim Kletzt



Grass drag racing is only 50 percent entertainment, according to Jimmy McHugh of Yankee Zephyr Racing Promotions. The other half is product promotion and what is new and hot.

Racing is an avenue for advertisers to showcase their products. Because grass drag races occur in the pre-snow season, they are a profitable venue for companies to show their products to consumers. Most people purchase snowmobiles in the off-season from April to October.

The crowd likes to see what the products can do. "What wins on Sunday sells on Monday," McHugh said.

The Hastings' 500 grass drag race and trade show in Hastings, MI, organized by Yankee Zephyr Racing Promotions and the Michigan Snowmobile Association (MSA), is the second largest snowmobile event in the country and the largest event in Michigan, McHugh said. "We're throwing a party and 25,000 people are invited."

Vendors from all over the country come to Hastings the second weekend in October to experience the rewards of marketing their products.

The event is not only for producers of snowmobile related items. Companies like Country Fresh Dairy and Coca-Cola also take advantage of the large marketing opportunity the Hastings' 500 provides. Other racing venues come to Hastings to promote their seasons as well.

As producer of the event, McHugh's job is to fill the bleachers. We don't want to look at aluminum, because that means we didn't do our job, he said.

Last year the event drew more than 4,000 people. While the crowd is largely "testosterone driven" males, a lot of families come out to the show, McHugh said.

There are Little Champs races for kids on Saturday and Sunday. Last year there were more than 90 participants. The par-

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Escape filled many trailers in the West for the 2003 season. The 159-inch trick-metal sled tore many mountains apart during its debut season. But, there is a gathering of 700 and some 800 loyalists (and journalists) who are declaring the biggest bang for the buck for the 2004 season lies in Polaris' 700 Escape in a 151 trail. The

700 motor is a few ponies and torque numbers shy of the 800, but has nimbleness the 800 does not have—due to its shorter length—and commands fewer dollars to purchase. For those who test rode the 2004 700 Escape 151, it received the congratulatory nod over the 800 as a best overall mountain, trail, deep-powder, boondocker Polaris snowmobile.



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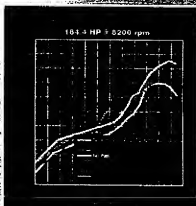
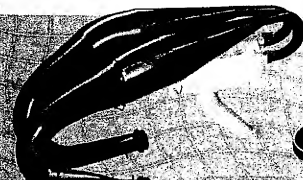
Word is out that the RX-1 is continuing to bust open new performance adages that were shelved many years ago due to fading interests. In the early- to mid-90s, turbos were walloping big-bore kits and pipes as the go-fast bolt on gadgetry. Well, the RX-1 motor is resurrecting that drive Turbos (and possibly superchargers) are mucking inroads into the trail and mountain segment and pushing Big Blue into the stratosphere. AmSnow will follow and detail this movement as the season begins and moves through the 2004 RX-1 models. Look for more turbo power heading for the hills.

ESPN selected Aspen/Snowmass to host the eighth annual Winter X Games. Jan. 22-25. The Winter X Games highlight the

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snowmobile snoecross series. As a premier winter action sports event, the games feature more than 250 athletes from across the globe competing for medals and prize money in the following sports: Moto X, Ski, Snowboard and Snowmobile. The events will air on ESPN, ESPN2 and ABC Sports Jan. 24-28, while ESPN International will distribute the Winter X Games to more than 110 million homes in more than 145 countries and territories around the world.

Aspen Snowmass was the host resort for the past two events— Winter X Games VI and VII. This will mark the first time a city has hosted an X Games event (summer or winter) for three consecutive years.


This past January in Aspen, Winter X Games VII drew a crowd of more than 48,000 spectators over the four-day event, exceeding the 2002 attendance in Aspen by more than 12,000. The event also set television viewership records. Including all telecasts (which aired on ESPN, ESPN2 and ABC Sports), the three networks garnered an average of 412,673 households, the highest in the event's history and a 33 percent increase from the 310,810 average households for Winter X Games VI (2002).

ESPN first developed its X Games franchise in 1995. The ninth annual X Games will take place in Los Angeles, Aug. 14-17. Information on all X Games events can be found on www.espn.com




Four Stroke snowmobiles aren't Yamaha's only success. The company is doing very nicely in the ATV biz, too. Building off the success of its top-of-the-line Grizzly 660 all-terrain vehicles, Yamaha created the Bruin 350 with the looks of its Grizzly 660—a full-size chassis, and an Ultramatic™ transmission. But, this new-for-2004 value-laden Bruin 350 is priced much less than a Grizzly.

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For the past three decades, New Hampshire snowmobilers, through the efforts of the New Hampshire Snowmobile Association, have made it possible for up to 200 kids per season to experience summer camp, including canoeing, hiking and all that goes with the "camp" experience.

This past season, NHSA and its member snowmobilers raised more than \$100,000 dollars. The Merrimack Sno-Buds of Hillsborough County donated \$24,191 to the Easter Seals "Camp Sno-Mo" charity event. The Sno-Buds' effort made it the largest individual donating club. In second place with just over \$6,000 was the Southern NH Snow Slickers. Another \$9,500 was raised in miscellaneous donations from folks like Republican U.S. Senator Judd Gregg and "Brad the Bus Driver," who kicked in \$65!

In total, NH snowmobilers have raised more than a million dollars to help kids. Congratulations to New Hampshire's snowmobilers for their sharing and caring.

American snowmobilers responding to an online poll indicated that they either rode a lot or very little. The largest majority of those taking the poll said they rode more than 1,500 miles this past season. Another 20 percent totaled between 1,000 and 1,500 miles.

- 11.7 % rode up to 250 miles
- 12.6 % rode between 251 and 500 miles
- 9.5 % rode 501-750 miles
- 11.9 % rode 751-1000 miles
- 10.3 % rode 1001-1250 miles
- 10.1 % rode 1251-1500 miles
- 33.8 % rode 1501 miles or more

If you've been to Minnesota for the annual Anoka Sno-Baron's Hay Days snowmobile extravaganza in early September (this year's event is Sept. 6-7), expect change. The biggest change is a relocation of the grass drag strip and racers' pit area. It is all north of the vendor and display areas for the first time ever. Now all of the vendor tents, swap meet and vintage showcase locations will be conveniently located together on the south side of the track. The vendors who had

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BY THE NUMBERS

Here's what America's snowmobilers are thinking and doing according to a magazine survey.

6

Percent own a motorhome.

11

Percent prefer competition riding.

11

Percent snowmobile for five overnights or more.

31

Percent say high tech features are important when buying a new sled

35

Percent regularly enjoy motorcycling.

40

Percent own an ATV.

41

Percent take a couple of snowmobile vacations a year.

46

Percent regularly enjoy ATVing.

50

Percent regularly enjoy fishing.

55

Percent buy a new sled every 2-3 years

56

Percent own a snowblower.

79

Percent prefer trail riding.

79


Percent own a 4x4 vehicle.

90

Percent say that reliability and quality are important when buying a new sled

Source: © 2003 American Snowmobiler Reader Survey

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been on the north side of the race track will be relocated, making it easier to take in all displays.

For you race fans, the drag strip has undergone a major renovation that will benefit competition. In case of rain, the track is redesigned to drain excess water away from the starting lanes. More than \$30,000 has gone into track renovations.

The annual Hay Days Race and World Championship Snowmobile Grass Drag Race draws tens of thousands of snowmobilers every year. Attendees to this 37th annual event have a chance to win one of

four brand new snowmobiles — Cat's Sabercat 500 LX, Polaris' XC SP, Ski-Doo's MX Z REV 500 SS or Yamaha's new SX Venom 600. In a special drawing scheduled for Sunday's program, three kids under the age of 12 will have a chance to win a kid-sized sled — Cat ZR 120, Polaris Pro X 120 or Ski-Doo Mtn Z.

For more specific info, check out the advertisement on page 23 of this issue.

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To install the Racepak, simply mount the display where desired on any production or racing snowmobile. Connect the Racepak cables directly into the factory electrical connectors.

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The performance gurus at Wahl Bros. have several new products on the market right now to help the performance-minded racer gear up for the upcoming snow season. No Slip Drive Sprockets™, Asphalt Racing Suspension II, Wear Resistant Aluminum Idler Wheels and Universal Handlebar Risers are all available to snowmobilers ready to hit the tracks and trails.



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A fast growing asphalt racing scene has caused Wahl Bros. to call their attention to new needs in the snowmobiling arena. To meet those needs, the group has designed the Wahl Bros. Asphalt Racing Suspension II. Easily adjustable front arm limiters and rear scissor transfer capabilities will make your machine a pleasure to drive. The suspension is made of 4130 chromoly, and 6061T6 and 7075T6 aluminum with aluminum or rubber wheels.

Wear resistant wheels remedy the hassle of aluminum wheel damage. Wahl Bros. has new **Wear Resistant Aluminum Idler Wheels** available now in 2.3:4, 3.1:4

